



Request to Participate in the Certified Audit Program

1. Name of taxpayer:		
2. Telephone number:	3. FAX number:	
4. Mailing address of taxpayer: Street or post office box: City: State: ZIP:		
5. Business location of taxpayer: Street: City: State: ZIP:		
6. Taxpayer FEIN:		
7. Type of organization. Check the appropriate box. <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Sole proprietorship <input type="checkbox"/> Trust <input type="checkbox"/> S Corporation <input type="checkbox"/> Professional association <input type="checkbox"/> Other (Specify) _____		
8. Standard Industrial Classification Code(s):		
9. Gross receipts. Provide the taxpayer's gross receipts for the last fiscal year of the proposed audit period. Year end: Gross receipts: \$		

10. List all business names and registration numbers that were assigned and/or used by the taxpayer to report and remit sales and use tax within the proposed audit period.

Business Name	Registration Number

11. CPA firm name:	
12. CPA firm Florida practice unit CPA certificate number:	
13. CPA firm FEIN:	
14. Mailing address of CPA firm: Street or post office box: City: State: ZIP:	
15. CPA firm telephone #:	16. CPA firm FAX #:
17. CPA firm e-mail address:	

18. Provide the names and certification numbers of all CPA staff members who will be involved in the certified audit. Also, provide names of all non-CPA staff members who will be involved in the certified audit.

Name	CPA Certificate Number	DOR Certification Number	Role on Engagement

19. Is this request to participate in the Certified Audit program to request a refund by using a sampling method to establish the amount of refund?
Yes _____ No _____ If yes, attach form DR-26S and DR-370060 along with the information required by the forms.
20. Provide the tax and audit period to be included in the certified audit. The tax and audit period are subject to approval by the Department of Revenue.

Tax:	Audit Period:
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21. Attach a comprehensive, detailed list of all services your firm has provided the taxpayer.

22. Attach a copy of your firm's most recent *System Review (On-Site Peer Review)*. Rule 12-25.033(f) states in part. . .
"the qualified audit firm must have received a timely on-site peer (system) review dated prior to the date of the Request to Participate and must have received an "Unqualified (Unmodified) Opinion" on such on-site peer (system) review."

23. Provide the following information for each tax listed.

Florida Tax	Business Name	Identification Number	*Dates Returns Filed
Corporate Income			
Intangible Personal Property			
Motor Fuel			
Communication Services			
Documentary Stamp			
Insurance Premium			
Unemployment			
Gross Receipts			

*For any taxes in which the taxpayer does not file a return, complete the attached questionnaire.

24. Attach a list of any outstanding liens, warrants, or *Notices of Tax Action* filed against the taxpayer for any tax type by the Florida Department of Revenue.

25. Attach a *Power of Attorney* (Form DR-835) for the qualified practitioner.

26. Attach the statement, signed by the taxpayer, declaring the taxpayer's intent to pay any audit assessment within 60 days of the date the audit has been agreed to or the protest opportunities have expired.

Applicant signature: The application cannot be processed unless signed by the taxpayer and the qualified practitioner. I declare that I have read the foregoing application and that the responses provided are true.

Signature of taxpayer

Type taxpayer name and title

Date

Signature of qualified practitioner

Type qualified practitioner name and title

Date

Please mail the completed application to the following address:

Program Manager
Compliance Support Process – Certified Audit
Florida Department of Revenue
PO Box 5139
Tallahassee FL 32314-5139

If the request is approved, DOR will provide the following:

1. A letter of confirmation to the CPA firm;
2. A DR-15 download (SUT filing history) for use in planning work;
3. A 30-day window to submit *Proposed Agreed Upon Procedures* tailored to the client;
4. An electronic copy of the *Standard Audit Program*;
5. An electronic copy of the shell *Proposed Agreed Upon Procedures*.

If you have any questions or need assistance in completing your application, please call the Certified Audit Program manager at 850-487-4497.

APPLICATIONS WILL NOT BE PROCESSED UNLESS THEY ARE PROPER AND COMPLETE.